

**SUPPLEMENTARY INSTRUCTIONS FOR KANSAS CITIES
2012 SURVEY OF LOCAL GOVERNMENT FINANCES****AGENCY REPORTING**

In addition to your general government, please include the fiscal activities of the following:

Airport authorities--cities with 250,000 or more inhabitants
Benefit districts for sidewalk, street, or alley improvements, sewers and parking stations (city-created) Include capital expenditures from assessment bond funds.
City library boards (except Hutchinson, Salina, and Topeka)
City port authorities
Hospital boards in first and second-class cities
Joint storm drainage districts
Lighting districts
Metropolitan transit authorities
Municipal improvement districts
Municipal parking authorities
Municipal transit systems
Natural gas authorities
Public airport authorities
Recreation commissions
Redevelopment districts – 1989 law
Rural housing incentive districts
Self-supported municipal improvement districts
Sewerage or drainage districts
Storm drainage districts
Urban renewal agencies
Zoning districts

PART 2 - REVENUES**3. A. Property taxes (T01)**

Do not include sewer service charges (Question 5, Item B.1.), refuse collection fees (Question 5, Item B.2.), or special assessments (Question 5, Item C), as these items are not classified as taxes.

Include all real and personal property taxes collected for all municipal funds; report both current and delinquent collections for the following funds and purposes:

General fund	Fire pension
Airport	Forestry
Bond and interest	General improvement
Bridge	Health and sanitation
Building fund	Highway, park, and public
Cemetery	Historical
Drainage & flood control	Hospital
Emergency & no-fund warrants	Industrial
Employee health care	Industrial promotion
Employee retirement	Judgment
Economic development	KPERS
Fire/fire equipment/ambulance	Law enforcement

Memorial hall	Sewer improvements
Municipal band	Social security
Neighborhood service	Special improvements
Noxious weed	Street lighting
Police fire/retirement	Trash disposal
Police special	Transit
Public building	Trees and shrubs
Recreation	Worker's compensation

Note, also include with your general fund property taxes
Proceeds of tax sales
Cost of tax sales and advertising

3. B. Local sales taxes

1. General sales tax - code T09 -
Include proceeds of city retailers' sales tax.
3. Amusements sales tax – code T11 –
Include entertainment, recreation and /or amusement tax.
6. Public utilities tax - code T15 -
Include public utility gross receipts tax.
8. Other sales tax, specify - code T19 -
Include city hotel and motel room tax.

3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes - Code T21 -
Include:
Billiards/pool halls
Bowling alleys
Roller-skating rinks
Dance halls
3. Motor vehicle licensing and permit taxes - Code T24 –
Include:
Taxicab drivers' licenses
Bus drivers' licenses
City motor vehicle license tax
Antique tags
4. Public utilities licensing and permit taxes – Code T27 -
Include:
Franchise licenses
Cable television permits
5. Occupation and business licensing and permit taxes - Code T28 -
Include:
Plumbing licenses
Garbage collectors' licenses
Inspections and examination fees charged in connection with the issuance of a business license or permit.

6. Other licensing and permit taxes - Code T29 -

Include:

- Zoning permits
- Vehicle stamp tax
- Other licenses and permits

3. D. Local income taxes

1. Local personal income, payroll, or earnings tax - Code T40 –

Include:

- Local intangible tax levied on gross intangible earnings (e.g., interest, dividends, etc.)

4. Intergovernmental revenue

A. Streets and highways - From the State - Code C46 -

Include

- State highway commission - city maintenance
- Highway commission – city roads
- Highway connecting links

D. Health and/or hospitals -From the State - Code C42 -

Include:

- State health grants
- Mental health grants

M. General support - From the State - Code C30 -

Include:

- Alcoholic beverage tax distribution
- City share of state bingo gross receipts tax
- City share of state revenue sharing (local ad-valorem tax reduction)
- Slider reimbursement
- Manufacturing and equipment sales tax reimbursement

N. All other - From the State - Code C89 -

Include:

- Library grants
- Bicentennial commission grants
- EEA grants
- Civil defense
- Firemen's relief fund
- Other state aid and reimbursements

BENEFIT DISTRICTS

In reporting the expenditures of benefit districts, include as capital outlay at PART 3, question 9, all expenditures for improvements and extensions made from assessment bond funds. Include industrial revenue or pollution control bonds issued by your government at PART 4, question 12, item B.

PART 3 – EXPENDITURES

11. Personnel expenditures – Code Z00

Report salaries and wages for all employees, full and part time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage.

PART 4 - INDEBTEDNESS

Include industrial revenue bonds, pollution control bonds and mortgage revenue bonds issued by your government.

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